

### ***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury  
Internal Revenue Service

- **Attach to your tax return.**  
► **See instructions on back.**

Name(s) shown on return

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

	(a)	(b)	(c)
<b>1</b> Enter date vehicle placed in service (MM/DD/YYYY)	<b>1</b> / /	/ /	/ /
<b>2</b> Cost of vehicle	<b>2</b>		
<b>3</b> Section 179 expense deduction (see instructions)	<b>3</b>		
<b>4</b> Subtract line 3 from line 2	<b>4</b>		
<b>5</b> For a vehicle placed in service before 2005, multiply line 4 by 7.5% (.075). For a vehicle placed in service in 2005, multiply line 4 by 5% (.05) (see instructions).	<b>5</b>		
<b>6</b> Maximum credit per vehicle. For a vehicle placed in service before 2005, enter \$3,000. For a vehicle placed in service in 2005, enter \$2,000 (see instructions)	<b>6</b>		
<b>7</b> Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>		
<b>8</b> Add columns (a) through (c) on line 7		<b>8</b>	
<b>9</b> Qualified electric vehicle credits from pass-through entities: If you are a: Then enter the total electric vehicle credits from: Shareholder Schedule K-1 (Form 1120S), box 13, code G, H, or V Partner Schedule K-1 (Form 1065), box 15, code G, H, or U		<b>9</b>	
<b>10</b> Add lines 8 and 9.		<b>10</b>	
<b>11</b> Passive activity credits included on line 10 (see instructions)		<b>11</b>	
<b>12</b> Subtract line 11 from line 10		<b>12</b>	
<b>13</b> Passive activity credits allowed for 2004 (see instructions)		<b>13</b>	
<b>14</b> <b>Tentative qualified electric vehicle credit.</b> Add lines 12 and 13. ►		<b>14</b>	

**Part II Allowable Credit**

<b>15</b> Regular tax before credits. • Individuals. Enter the amount from Form 1040, line 43. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return.		<b>15</b>	
<b>16</b> Credits that reduce regular tax before the qualified electric vehicle credit: <b>a</b> Foreign tax credit <b>b</b> Credits from Form 1040, lines 46 through 49 and 51 through 53 <b>c</b> Possessions tax credit (Form 5735, line 17 or 27) <b>d</b> Credit for fuel from a nonconventional source <b>e</b> Add lines 16a through 16d	<b>16a</b> <b>16b</b> <b>16c</b> <b>16d</b>	<b>16e</b>	
<b>17</b> Net regular tax. Subtract line 16e from line 15. If zero or less, <b>do not</b> file this form; you cannot claim this credit		<b>17</b>	
<b>18</b> Tentative minimum tax (see instructions). • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54.		<b>18</b>	
<b>19</b> Subtract line 18 from line 17. If zero or less, <b>do not</b> file this form; you cannot claim this credit		<b>19</b>	
<b>20</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 14 or 19 here and on Form 1040, line 54; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 19 is smaller than line 14, see instructions. ►		<b>20</b>	